

COUNTY EXECUTIVE'S 2008 BUDGET**DEPT:** COUNTY TREASURER**UNIT NO.** 3090**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.25 of the Wisconsin Statutes, this Department receives all monies which belong to, or are deposited in trust with the County of Milwaukee; pays out all monies on order of the County Board, or as otherwise provided by law or ordinances; transmits State taxes, fees and revenues from other charges to the State Treasurer;

collects and enforces the collection of delinquent property taxes; acts as custodian of the Employees' Retirement System; provides for the daily cash requirements of Milwaukee County; and invests County appropriations not needed immediately in low risk short-term and mid-term investments.

BUDGET SUMMARY				
Account Summary	2006 Actual	2007 Budget	2008 Budget	2007/2008Change
Personal Services (w/o EFB)	\$ 408,766	\$ 424,245	\$ 419,214	\$ (5,031)
Employee Fringe Benefits (EFB)	232,987	336,006	287,782	(48,224)
Services	78,390	211,839	183,896	(27,943)
Commodities	9,113	14,968	10,500	(4,468)
Other Charges	421,102	337,500	437,500	100,000
Debt & Depreciation	0	0	0	0
Capital Outlay	8,966	0	0	0
Capital Contra	0	0	0	0
County Service Charges	176,422	135,980	151,486	15,506
Abatements	(162,666)	(124,452)	0	124,452
Total Expenditures	\$ 1,173,080	\$ 1,336,086	\$ 1,490,378	\$ 154,292
Direct Revenue	2,782,443	1,407,000	2,005,000	598,000
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 2,782,443	\$ 1,407,000	\$ 2,005,000	\$ 598,000
Direct Total Tax Levy	(1,609,363)	(70,914)	(514,622)	(443,708)

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2006 Actual	2007 Budget	2008 Budget	2007/2008Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	73,236	72,873	0	(72,873)
Tech Support & Infrastructure	41,058	26,034	0	(26,034)
Distribution Services	10,485	4,712	0	(4,712)
Telecommunications	2,540	2,104	0	(2,104)
Record Center	539	309	0	(309)
Radio	0	0	0	0
Computer Charges	6,667	4,899	0	(4,899)
Applications Charges	25,913	10,863	0	(10,863)
Apps Charges - Network	0	0	0	0
Apps Charges - Mainframe	0	0	0	0
HRIS Allocation	2,228	2,658	0	(2,658)
Total Charges	\$ 162,666	\$ 124,452	\$ 0	\$ (124,452)
Direct Property Tax Levy	\$ (1,609,363)	\$ (70,914)	\$ (514,622)	\$ (443,708)
Total Property Tax Levy	\$ (1,446,697)	\$ 53,538	\$ (514,622)	\$ (568,160)

** In 2006 and 2007, these costs were included in other charging departmental and non-departmental budgets. They were reflected here to show the "total" amount of tax levy support for this Department. In 2008, these costs are budgeted within the receiving department to show the tax levy cost in the department.

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PERSONNEL SUMMARY				
	2006 Actual	2007 Budget	2008 Budget	2007/2008 Change
Personal Services (w/o EFB)	\$ 408,766	\$ 424,245	\$ 419,214	\$ (5,031)
Employee Fringe Benefits (EFB)	\$ 232,987	\$ 336,006	\$ 287,782	\$ (48,224)
Position Equivalent (Funded)*	8.9	9.0	8.0	(1.0)
% of Gross Wages Funded	98.8	100.0	100.0	0.0
Overtime (Dollars)**	\$ 143	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2006 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Social Security & Fringe)
Fiscal Assistant 1	Abolish	2/2.0	Acctg, Ck Distr, Cash/ Rec	\$ (72,410)
Accountant 1	Create	1/1.0	Acctg, Ck Distr, Cash/ Rec	38,394
			TOTAL	\$ (34,016)

MISSION

The Milwaukee County Treasurer's Office will provide prompt, high-quality services to sustain the overall operation of County government for the benefit of its citizens by carrying out the functions of cash receipt and disbursement, property tax services and investment.

personnel needs. Two (2.0 FTE) Fiscal Assistant 1 positions are abolished for a savings of \$114,927, and 1.0 FTE Accountant 1 is created for a cost of \$60,078 (position costs include salary, social security and the active portion of fringe benefits).

OBJECTIVES

- The implementation of on-line tax payment capability and increased collections efforts will result in increased delinquent property tax collections by this office.
- Efficiencies in the county vendor and employee payments systems will be pursued through increasing the number of employees using direct deposit and the number of vendors using direct deposit or debit cards.
- Expenditures for Services decrease by \$27,943, from \$211,839 to \$183,896. The decrease is partially attributable to a \$15,000 reduction in advertising expenses, due to mandated publishing of unclaimed funds only in odd numbered years.
- The 2008 expenditure for Unpaid Personal Property Tax Chargebacks increase by \$100,000, from \$300,000 to \$400,000, based on actual experience.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits decrease by \$5,031, from \$424,245 to \$419,214. Implementation of enhanced technology, specifically providing internet access to delinquent property tax information and the automation of payroll distribution, allowed the Treasurer to reassess the department's
- Total revenue increases \$598,000, from \$1,407,000 to \$2,005,000. This is primarily due to a \$600,000 increase, for a 2008 total of \$2,000,000, in interest collected on delinquent property taxes. The Treasurer plans an aggressive campaign to collect delinquent taxes in 2008.
- The administrative costs remain unchanged at \$250 per foreclosure and \$150 for delinquent

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property listings. The revenue related to these fees has been reduced to \$4,500 based on actual experience.

- \$75,000 is budgeted for banking fees relative to investment of the County's short-term cash deposits.
- Departments have the authority to fill unfunded positions provided they do not incur a salary deficit.
- ECP positions are not provided step increases or performance awards in 2008 as allowed in County Ordinance Section 17.265 (3).
- The abatement of Countywide crosscharges is discontinued in 2008. The tax levy previously held in the servicing department is redistributed to the recipient departments in an amount corresponding to the crosscharges. This results in a tax levy redistribution equal to the change in abatements. Due primarily to this change in methodology, direct tax levy for this department decreased \$443,708. The actual change in tax

levy for this department from 2007 is a decrease of \$568,160.

- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY			
	2006 <u>Actual</u>	2007 <u>Budget</u>	2008 <u>Budget</u>
Checks Issued	246,912	170,000	200,000
Receipts Issued: Property Taxes	4,418	5,000	4,600
Lost Checks and Forgeries Processed	121	200	200
Delinquent Tax Notices Processed	7,539	6,400	8,000
Unpaid Property Taxes			
Submitted to Treasurer (000's)	3,139	3,400	3,400
Number of Parcels with Bankruptcy Claims,			
Petitions for Foreclosure	58	200	150
Forms Furnished to Municipalities	856,484	800,000	875,000